

**CERTIFICATE OF SERVICE**

I certify under penalty of perjury that, pursuant to 28 U.S.C. §1746, on Friday, January 11, 2008, I served the accompanying Objection of The Timken Company and Timken U.S. Corp. To First Amended Joint Plan of Reorganization of Delphi Corporation, et al. upon all those having appeared in this matter, and in accordance with the the rules of this Court.

Dated: New York, New York  
January 11, 2008

/s/Robert J. Candella  
Robert J. Candella